

Commonwealth of Massachusetts  
Department of Telecommunications and Energy  
Fitchburg Gas and Electric Light Company  
Docket Nos. D.T.E. 02-24/25  
Responses to the Department's Seventh Set of Information Requests

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**Request No. DTE 7-11 (Gas):**

Refer to the Company's response to Information Request DTE 1-35. Please provide the breakdown of costs (shown in Exh. FGE-MHC-3 (Gas) at 3-9) for each project booked under multiple accounts. Describe the basis for such breakdown or allocation.

**Response:**

Standard costs are broken down based on the average number of minutes of payroll to install a plant unit plus the cost of the materials. The standard cost for each item is totaled and a percentage is derived for each unit based on the total. The total actual cost of the project is then multiplied by the percentage of each item to calculate the actual allocation of cost per unit.

Please see attached schedule, Attachment DTE 7-11 (Gas), page 1 - 4, for the breakdown of costs for each project booked under multiple accounts.

**Person Responsible:** Mark H. Collin

Fitchburg Gas and Electric Light Company

2001 - GAS

	Project Description	Account No. Booked	Account No. Description	Cost Breakdown
1	Gas Distribution System Improvements	367 380 254	Mains Services Cost of Removal	\$ 157,521.32 \$ 459,875.45 \$ 65,975.97
2	New Gas Services	380	Services	
3	Corrosion Control	367	Mains	
4	Abandoned Gas Service	254	Cost of Removal	
5	Gas Meter Purchases and Installations	381 382	Meters Meter Installations	\$ 47,543.70 \$ 77,176.35
6	Replacement of Westminster Street HP Main	367	Mains	
7	Annual CI Main Replacement Program, Summer St., Gardner	367 380 254	Mains Services Cost of Removal	\$ 157,473.10 \$ 7,715.22 \$ 30,021.91
8	Annual CI Main Replacement Program, Oak St., Gardner	367 380	Mains Services	\$ 260,405.54 \$ 7,774.52
9	Annual CI Main Replacement Program, Pine St., Gardner	367 380	Mains Services	\$ 196,820.83 \$ 4,223.02
10	Annual CI Main Replacement Program, Water Street, Fitchburg	367 380	Mains Services	\$ 251,011.28 \$ 79,244.62
11	Annual CI Main Replacement Program, Columbus Street, Fitchburg	367 380 254	Mains Services Cost of Removal	\$ 153,228.91 \$ 6,500.27 \$ 17,813.90
12	Klondike Ave., Fitchburg, Main Replacement	367 380 254	Mains Services Cost of Removal	\$ 109,480.58 \$ 2,205.07 \$ 20,150.50
13	Distribution Valve Installation	367	Mains	
14	Annual Joint Encapsulation/Anarobic Sealing - Gardner	367	Mains	
15	Annual Joint Encapsulation/Anarobic Sealing - Fitchburg	367	Mains	
16	Washington Street Gardner LP Pipe Replacement	367	Mains	
17	Kraft Street Regulator Station Replacement - Gardner	369	Measuring & Regulating Station Equipment	
18	Install Meter and Regulator Set - Fitchburg	369	Measuring & Regulating Station Equipment	
19	New Gas Service - Fitchburg	380	Services	
20	Bemis Rd. High Pressure Pipe Replacement	367	Mains	

Fitchburg Gas and Electric Light Company

2000 - GAS

	Project Description	Account No. Booked	Account No. Description	Cost Breakdown
1	2000 Gas Distribution Improvements	367 380 254	Mains Services Cost of Removal	\$ 139,593.64 \$ 406,642.32 \$ 60,692.88
2	New Service Installations	380	Services	
3	Abandonment of Gas Services	254	Cost of Removal	
4	Gas Meter Purchases and Installations	369 381 382	Regulators Meters Meter Installations	\$ 13,990.96 \$ 43,564.90 \$ 57,058.88
5	Gas Distribution System Upgrade Program	367 380 254	Mains Services Cost of Removal	\$ 453,978.43 \$ 129,708.12 \$ 64,854.06
6	LP Main Installation, Lincoln Street, Fitchburg	367 380 254	Mains Services Cost of Removal	\$ 96,287.66 \$ 414.32 \$ 1,054.79
7	Annual CI Main Replacement Program - Boutelle Street, Fitchburg	367 380	Mains Services	\$ 198,629.48 \$ 11,056.34
8	Plant Records Maintenance and Access	303	Miscellaneous Intangible Plant	
9	Annual CI Main Replacement Program - Hazel Street, Fitchburg	367 380 254	Mains Services Cost of Removal	\$ 46,774.60 \$ 3,597.24 \$ 1,118.46
10	Parker St., Gardner 4" Main Replacement	367	Mains	
11	Annual CI Main Replacement Program - School Street, Fitchburg	367 380 254	Mains Services Cost of Removal	\$ 141,574.41 \$ 8,558.51 \$ 11,896.79
12	Annual CI Replacement Summer Street	367 380 254	Mains Services Cost of Removal	\$ 610,169.45 \$ 54,883.99 \$ 552.00
13	2" HP Gas Main Extension off Bray Ave., Fitchburg	367 380	Mains Services	\$ 24,829.80 \$ 25,843.27
14	Water Street CI Replacement Fitchburg	367	Mains	
15	Baker Brook Crossing, Emergency Steel Main Replacement	367	Mains	

Fitchburg Gas and Electric Light Company

1999 - GAS

	Project Description	Account No. Booked	Account No. Description	Cost Breakdown
1	Gas Distribution Improvements	367 380 254	Mains Services Cost of Removal	\$ 153,010.88 \$ 445,727.34 \$ 66,526.46
2	New Gas Services	380	Services	
3	Gas Distribution Corrosion Control	367	Mains	
4	Abandoned Gas Services	254	Cost of Removal	
5	Gas Meter Purchases and Installations	381 382	Meters Meter Installations	\$ 64,415.63 \$ 89,639.71
6	Gas Distribution System Upgrade Program FG&E	367 380 254	Mains Services Cost of Removal	\$ 177,293.87 \$ 50,655.39 \$ 25,327.70
7	Annual Joint Leak Encapsulation - Fitchburg and Gardner	367	Mains	
8	White St. Main Replacement Phase VI (Pearl Street, Fitchburg)	367 380 254	Mains Services Cost of Removal	\$ 80,665.27 \$ 12,893.18 \$ 2,252.74
9	Upgrade 2" Main Along Scripture Road to 4" HDPE Plastic Pipe	367 380	Mains Services	\$ 33,317.31 \$ 1,806.34
10	Annual Cast Iron Main Replacement - Summer Street, Fitchburg	367 380 254	Mains Services Cost of Removal	\$ 230,505.95 \$ 3,179.10 \$ 20,141.39
11	Annual Cast Iron Main Replacement - Buttrick Avenue, Fitchburg	367 380 254 254	Mains Services Cost of Removal Salvage	\$ 174,803.77 \$ 10,030.51 \$ 969.98 \$ (335.54)
12	Annual Cast Iron Main Replacement - Hazel Street, Fitchburg	367 380 254	Mains Services Cost of Removal	\$ 94,684.19 \$ 19,982.00 \$ 3,632.37

Fitchburg Gas and Electric Light Company

1998 - GAS

	Project Description	Account No. Booked	Account No. Description	Cost Breakdown
1	Gas Distribution Improvements	367 380 254	Mains Services Cost of Removal	\$ 179,759.04 \$ 523,645.91 \$ 78,156.11
2	New Service Gas Distribution System	380	Services	
3	Abandon Gas Service	254	Cost of Removal	
4	Gas Meter Purchases and Installations	381 382	Meters Meter Installations	\$ 36,660.62 \$ 138,843.62
5	Annual Cast Iron Main Replacement - Appleton Circle, Fitchburg	367 380 254	Mains Services Cost of Removal	\$ 116,947.92 \$ 36,948.93 \$ 38,474.21
6	Annual Cast Iron Main Replacement - Ash Street, Gardner	367 380	Mains Services	\$ 81,068.45 \$ 13,293.20
7	Main Replacement - White Street - Phase V - Fitchburg	367 380	Mains Services	\$ 101,781.35 \$ 25,963.64
8	High Pressure Gas Main Extension - North Street, Fitchburg	367	Mains	